IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:)	Confirmation No. 5795
Takahiro KUME et al.)	
Application No. 10/798,305)	Examiner: Victor S. Chang
Filed: March 12, 2004)	Group Art Unit: 1794
For: POLISHING SHEET AND)	
MANUFACTURING METHOD OF)	
ELASTIC PLASTIC FOAM SHEET)	

<u>AMENDMENT</u>

MAIL STOP AMENDMENT

Commissioner for Patents P. O. Box 1450 Alexandria, Virginia 22313-1450

Sir:

In response to the Office Action mailed January 3, 2008, please amend the above-captioned application as follows:

Amendments to the Claims begin on page 2 of this document, and

Remarks start on page 6.